

Reprint
as at 26 November 2018



**Income Tax (Social Assistance Suspensory Loans) Order
1995**
(SR 1995/79)

Catherine A Tizard, Governor-General

Order in Council

At Wellington this 10th day of April 1995

Present:

The Right Hon J B Bolger presiding in Council

Pursuant to section EH 4(9) of the Income Tax Act 1994, Her Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

This order is administered by the Inland Revenue Department.

Order

1 Title

This order may be cited as the Income Tax (Social Assistance Suspensory Loans) Order 1995.

2 Social assistance suspensory loans

It is hereby declared that suspensory loans of the kind specified in the Schedule of this order are social assistance suspensory loans for the purposes of sections EW 45 and EZ 38 of the Income Tax Act 2007 (and also for the purposes of section 64F of the Income Tax Act 1976).

Clause 2: amended, on 1 April 2008 (effective for 2008–09 income year and later), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Schedule

Social assistance suspensory loans

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1 Any suspensory loan made by the Housing New Zealand Corporation under the “Right to Buy” programme and designated by the Housing New Zealand Corporation as such.

1A Any suspensory loan made by the Housing New Zealand Corporation under the KiwiSaver first home deposit subsidy programme and designated as a KiwiSaver first home deposit subsidy loan by the Housing New Zealand Corporation.

Schedule clause 1A: inserted, on 1 July 2010, by clause 4 of the Income Tax (Social Assistance Suspensory Loans) Amendment Order 2010 (SR 2010/99).

2 Any suspensory loan made by the department that is, with the authority of the Prime Minister, for the time being responsible for the administration of the Social Security Act 2018 under section 14 or section 16A of the Disabled Persons Community Welfare Act 1975.

Schedule clause 2: amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Schedule clause 2: amended (with effect on 1 October 2001), on 2 August 2003, by section 12(1) of the State Sector Amendment Act 2003 (2003 No 41).

3 Any suspensory loan granted by the General Manager of Veterans’ Affairs New Zealand under Part 5 of the Veterans’ Support Act 2014.

Schedule clause 3: amended, on 7 December 2014, by section 278 of the Veterans’ Support Act 2014 (2014 No 56).

Schedule clause 3: amended (with effect on 1 October 2001), on 2 August 2003, by section 12(1) of the State Sector Amendment Act 2003 (2003 No 41).

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Schedule

Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 11 April 1995.

Reprints notes

1 *General*

This is a reprint of the Income Tax (Social Assistance Suspensory Loans) Order 1995 that incorporates all the amendments to that order as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Social Security Act 2018 (2018 No 32): section 459

Veterans' Support Act 2014 (2014 No 56): section 278

Income Tax (Social Assistance Suspensory Loans) Amendment Order 2010 (SR 2010/99)

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

State Sector Amendment Act 2003 (2003 No 41): section 12(1)